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JUN 9 - 1994 -11 35 AM

BRICHSTATE CORMEDGE COMMESSION

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

June 9, 1994

ATTORNEYS AT LAW 918 SIXTEENTH STREET, N.W. SUITE 200 WASHINGTON, D.C. 20006-2973

ALVORD AND ALVORD

(202) 393-2266 FAX (202) 393-2156

OF COUNSEL URBAN A. LESTER

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RECORDATION NO. ______ FILSO 1425

JUN 9 - 1994 -11 35 AM THE RISTATE COMMENCE COMMENCE

Mr. Sidney L. Strickland, Jr. Secretary Interstate Commerce Commission Washington, D.C. 20423

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) duly executed copies of a Memorandum of Leases and a Memorandum of Assignment of Leases, both dated as of June 3, 1994, the first being a primary document and the other a secondary document related thereto, as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The names and addresses of the parties to the enclosed document are:

ACF Industries, Incorporated Lessor/Assignor:

3301 Rider Trail South Earth City, Missouri 63045

Temfibre, Inc. Lessee:

P.O. Box 3000

Temiscaming, Quebec J0Z 3R

BA Leasing & Capital Corporation Assignee:

Four Embarcadero Center, Suite 1200

San Francisco, California 94111

A description of the railroad equipment covered by the enclosed document is attached as Exhibit A to both of the aforesaid documents.

Also enclosed is a check in the amount of \$36.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of each of the enclosed documents to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg Enclosures

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PARTICIPATE CONTRACTOR TO THE CONTRACTOR

MEMORANDUM OF LEASES

BETWEEN

ACF INDUSTRIES, INCORPORATED ("LESSOR")

AND

the Lessee identified herein, ("LESSEE")

Filed and recorded with the Interstate Commerce Commission pursuant to Section 11303, Title 49, United States Code on , at , Recordation No.

5/3/94: 12:16pm 24950/1760/48492.1

Memorandum dated as of June 3, 1994 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto, ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

WITNESSETH:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and the Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES, INCORPORATED

Name: Robert J. Mitchell Title: Treasurer

STATE OF NEW YORK)
COUNTY OF NEW YORK)

On this 3rd day of June, 1994, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Treasurer of ACF INDUSTRIES, INCORPORATED, that the foregoing instrument was signed on behalf of said corporation on this 3rd day of June, 1994, and he acknowledged that the execution of the said instrument was his free act and deed.

My commission expires:

ALICE BLUMBERG
Notary Public, State of New York
No. 01BL5026266
Qualified in New York County
Commission Expires April 18, 1996

EQUIPMENT

LESSEE NAME TEMFIBRE, INC. TEMFIBRE, INC. TEMFIBRE, INC. TEMFIBRE, INC.	CAR SERVICE <u>CONTRACT NO.</u> 0800B 0800B 0800B 0800B	IDENTIFYING NUME (BOTH INCLUSIVE) ACFX		NUMBER OF CARS 4	AAR DESIGNATION T105 T105 T105 T055
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